

ANNUAL FINANCIAL REPORT

Dyer County, Tennessee

FOR THE YEAR ENDED • JUNE 30, 2022

SCOPE

We have audited the basic financial statements of Dyer County as of and for the year ended June 30, 2022.

To see the full annual financial report visit:

https://comptroller.tn.gov/content/dam/cot/la/documents/county/2022/FY22DyerAFR.pdf

RESULTS

Our report on Dyer County's financial statements is unmodified.

Our audit resulted in **two findings** and recommendations, which we have reviewed with Dyer County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

Office of Director of Schools

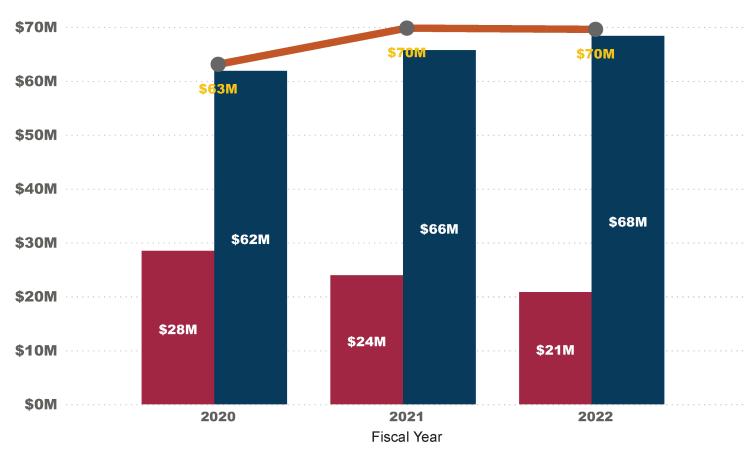
• Dyer County School Department had deficiencies in the use of Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Grant funds, which resulted in questioned costs.

Office of Sheriff

• Duties were not segregated adequately.

DATA SNAPSHOT





DYER COUNTY DEMOGRAPHICS • FY 2022.....

\$620 Avg. Debt per Capita 36.8K Population as of 2020 Census **6** Active Certified County Financial Officer

To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit: https://tncot.cc/tag

